

1. (Amended) A moisture transfer system comprising a plurality of layers arranged to transfer moisture in a predetermined direction, the moisture transfer system comprising:

an inner fabric layer;

an outer fabric layer positioned relative to the inner fabric layer in the direction of moisture flow, wherein moisture flows from the inner fabric layer through any intermediate layers and then through the outer fabric layer; and

at least one foam material positioned between the inner fabric layer and the outer fabric layer, the foam material being an open-cell foam and being backed by a non-woven top sheet such that moisture is transferred from the inner fabric layer through the foam material and subsequently through the non-woven top sheet,

wherein the outer fabric layer is treated to have waterproof/breathable characteristics; and

wherein the foam material is an antimicrobial, germicidal, hydrophilic open-cell foam that is backed by a nonwoven top sheet.

19. (Amended) A liner comprising a plurality of layers arranged to transfer moisture vapor in a predetermined direction, the liner comprising:

an inner moisture vapor transfer layer; and

a foam material positioned adjacent to and in contact with the inner moisture vapor transfer layer, the foam material being an open-cell foam;

a nonwoven material positioned adjacent to and in contact with the foam material,

wherein said functions such that moisture vapor passes from the inner moisture vapor transfer layer, through the foam material and thereafter through the nonwoven material.

20. (Amended) The liner according to claim 19, further comprising an outer fabric layer positioned relative to the inner moisture vapor transfer layer in the direction of moisture flow, wherein moisture flows from the inner moisture vapor transfer layer through the foam material and then through the outer fabric layer.

21. (Amended) The liner according to claim 19, wherein a wetting agent is applied to the inner moisture vapor transfer layer in order to increase moisture transfer.

--27. A moisture transfer composite which transfers moisture through a plurality of layers comprising:

an inner moisture transfer layer;

a foam layer having one side attached to the inner moisture transfer layer; and

a nonwoven material attached to another side of the foam which opposite to said one side,

wherein moisture is transferred from the inner moisture transfer layer, through the foam layer and subsequently through the nonwoven material.

--28. The moisture transfer composite according to claim 27, wherein the composite is treated to have reversible enhanced thermal properties.

--29. The moisture transfer composite according to claim 28, wherein the foam layer is treated to have reversible enhanced thermal properties.

--30. The moisture transfer composite according to claim 27, wherein the foam layer is an open cell foam.

--31. The moisture transfer composite according to claim 1, wherein the inner fabric layer includes polyester.

--32. The moisture transfer composite according to claim 14, wherein the inner fabric layer includes polyester.

--33. The inner moisture vapor transfer layer according to claim 19, wherein the inner moisture vapor transfer layer includes polyester.

--34. The inner moisture transfer layer according to claim 27, wherein the inner fabric layer includes polyester.

--34. The liner according to claim 1, wherein said nonwoven top sheet includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.

--35. The liner according to claim 11, wherein said nonwoven top sheet includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.

--36. The liner according to claim 14, wherein said nonwoven top sheet includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.

--37. The liner according to claim 19, wherein said nonwoven material includes at least one material selected from a group consisting of lycra, wood pulp, cotton, polypropylene, polyester and rayon.

--38. The liner according to claim 27, wherein said nonwoven top sheet includes at least one material selected